IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 17TH AUGUST 2007 / 26TH SRAVANA 1929

WP(C).No. 24722 of 2007(R)

PETITIONER:

FRANCIS T.I., S/O.ITTIKURU,
THEKKINIYATT HOUSE, MALA DESOM,
VADAMA VILLAGE, MUKUNDAPURAM TALUK.

BY ADV. SRI.FRANCO T.J.

RESPONDENTS:

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1. THE SALE TAX OFFICER,
(DEPARTMENT OF THRISSUR)

2. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY,
MUKUNDAPURAM TALUK.

3. THE VILLAGE OFFICER,
VADAMA VILLAGE, VADAMA.

4. THE DEPUTY COMMISSIONER OF SALE TAX
(APPEAL), ERNAKULAM.

BY ADV.SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 24722 of 2007

Dated, this the 17th day of August, 2007

J U D G M E N T

Petitioner is challenging revenue recovery proceedings initiated for recovery of arrears of sales tax due for the five years commencing from 2000-01 to 2004-05. Even though assessment orders were not produced along with the writ petition, learned counsel today produced copies of assessment orders and I have gone through the same. It is seen that petitioner has not even filed returns for the two years i.e. 2003-04 & 2004-05 and for the remaining years, petitioner has not produced books of accounts and on best judgment basis, assessments are made. Since statutory appeals are filed against the assessments, it is for the petitioner to pursue the appeals before the statutory authority. However, having regard to the contentions raised and the nature of the demand, there will be stay against recovery proceedings for the recovery of arrears of tax due for the above five years till disposal of the appeals on petitioner remitting rupees one lakh within one month from now. There will be direction to the appellate authority to take up the appeals out of turn and dispose of the same within three

months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of the appeals and in that case appeals will be disposed of in the usual course.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg